IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

WA.No. 630 of 2007()

(AGAINST THE JUDGMENT IN WPC.5276/2007 Dated 15/02/2007)
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APPELLANT/PETITIONER IN WP

M/S.BPL TELECOM PVT.LTD.,
PB NO.50, SYSTEM HOUSE, PALAKKAD,
REPRESENTED BY ITS COMPANY SECRETARY,
MR.D.KRISHNAN.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS/RESPONDENTS IN WP
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1. ASSISTANT COMMISSIONER KVAT,
COMMERCIAL TAXES, SPECIAL CIRCLE,
PALAKKAD.

2. DEPUTY COMMISSIONER OF COMMERCIAL
TAXES (APPEALS), ERNAKULAM.

3. TAHSILDAR, (RR),
PALAKKAD.

4. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY (TAXATION), SECRETARIAT,
THIRUVANANTHAPURAM.

BY SPL.GOVT.PLEADER FOR TAXES SRI.V.V.ASOKAN.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 09/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

W.A.NO. 630 OF 2007

Dated this the 9th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

Heard learned counsel appearing for the appellant as also learned Special Government Pleader for Taxes.

2. This appeal is filed against the judgment dated 15.2.2007 in W.P.(C) No.5276 of 2007. Ext.P7 interim order passed by the second respondent is under challenge. The learned Single Judge granted stay of the recovery proceedings on condition that the petitioner paid 40% of the balance amount due for the year 1999-2000 under the K.G.S.T.Act and furnished security for the remaining amount within one month. Aggrieved by the above, this appeal is filed.

3. Considering the facts and circumstances of the case, we are inclined to modify Ext.P7 order granting stay of collection of balance amount of tax for the year 1999-2000 under K.G.S.T.Act on condition that the appellant pays one-third of the amount demanded within one month from today.

4. The judgment of the learned Single Judge is modified accordingly.

The writ appeal is disposed of as above.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007